

**DOCKET**  
**ASSESSMENT APPEALS COMMISSION**  
**EAST TENNESSEE MEETING – APRIL 22-23, 2014**  
**UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 411**  
**600 HENLEY STREET, KNOXVILLE, TENNESSEE**

Tuesday, April 22, 2014							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	10:00 am	Ralph & Susie Morgan Property ID: 038J F 006.00 Residential Property AR# 78233	Rhea	2012	Ralph Morgan 540 Tennessee Stone Road Crossville, TN 38555	Debbie Byrd, Assessor 375 Church St., Ste. 100 Dayton, TN 37321	ID&O 05/08/13(06/25/13) The parcel at issue is an unimproved lot on Watts Bar Lake. After consideration, the county board set the value at 150,000. AJ affirmed value. Taxpayer appeals the AJ ruling.
2.	1:00 pm	Patricia A. Reese Property ID: 070M J 024.00 Property ID: 081E M 025.00 Property ID: 070M H 046.00 Residential Property AR# 78639, 78641 & 78642	Knox	2012	Patricia A. Reese P.O. Box 14332 Knoxville, TN 37914	Phil Ballard, Assessor City-County Building Room 204 400 Main Street Knoxville, TN 37902	ID&O 4/23/13(5/8/13) The properties at issue are three separate single family residences located in Knoxville, TN. Taxpayer appeals the AJ ruling which affirmed the assessor's values. AJ rejected the taxpayer's comparable appraisals.

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WEDNESDAY, APRIL 23, 2014							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
3.	9:00 am	Nashua Corporation (Cenveo Corp) Personal Property ID: 015 015 017.01P 000 AR# 74997, 74998 & 78864	Jefferson	2010 2011 2012	Anna T. Westbrook Ryan, LLC Peachtree Center Int'l Tower 229 Peachtree Street, N.E. Suite 1900 Atlanta, GA 30303  Thomas W. Izzo Ryan, LLC	Susan G. Gass, Assessor PO Box 975 Dandridge, TN 37725  Larry R. Churchwell, Esq.	ID&O 2/14/13, appeal filed 3/15/13. AJ found insufficient proof of economic obsolescence in machinery and equipment, or that some items were in transit as of the assessment date. Taxpayer appeals.
4.	9:00 am	Seventh Day Church of God Worldwide Ministries Property ID: 071 05103 060 09900 <i>Claim of Exemption</i> ER# 64845	Sevier	Exemp tion	Elder Earl Timmons Church of God Worldwide Ministries P.O. Box 6885 Sevierville, TN 37864	Johnny King, Assessor 125 Court Ave., Suite 210W Sevierville, TN 37862	ID&O 5/23/13(8/1/13) This appeal involves two distinct issues- the effective date of an exemption for a parsonage and the denial of an exemption for the associated church campus. The AJ disposed of the first issue by upholding the effective date assigned by the SBOE designee. In regards to the denial of exemption for the church campus the AJ determined that the deed conveying the property to the taxpayer contained a life estate in the name of another party. This prevented the taxpayer from obtaining fee simple in their name, a requirement for exemption. Taxpayer appeals.

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5.	10:00 am	Roy Zumstein Property ID: 079E A 00900 AR# 86960	Roane	2013	Roy Zumstein 152 Victoria Road Kingsport, TN 37763	David Morgan Roane County Assessor 200 Race Street, Suite 5 Kingston, TN 37763	ID&O 10/16/13(11/8/13) The subject property is a lakefront parcel with improvements. The county board valued the property at 319,500. The AJ affirmed this value. The taxpayer appeals.
6	1:00 pm	Benny Le Fleur Property ID: 057K C 00300 Property ID: 107 01804 AR# 86855, 86856  Julie La Fleur Property ID: 057K C 03200 AR# 86857	Cocke	2013	Mr. Benny La Fleur 1735 Norwood Town Road Del Rio, TN 37727	Margaret Sorrell Cocke County Assessor 111 Court Avenue, Rm 112 Newport, TN 37821	ID&O 10/1/13(10/26/13) All three parcels are located in Cocke County; TN. The AJ reduced the appraised value of two parcels to 120,000 and upheld the county board's valuation of a third. Taxpayer appeals the value.